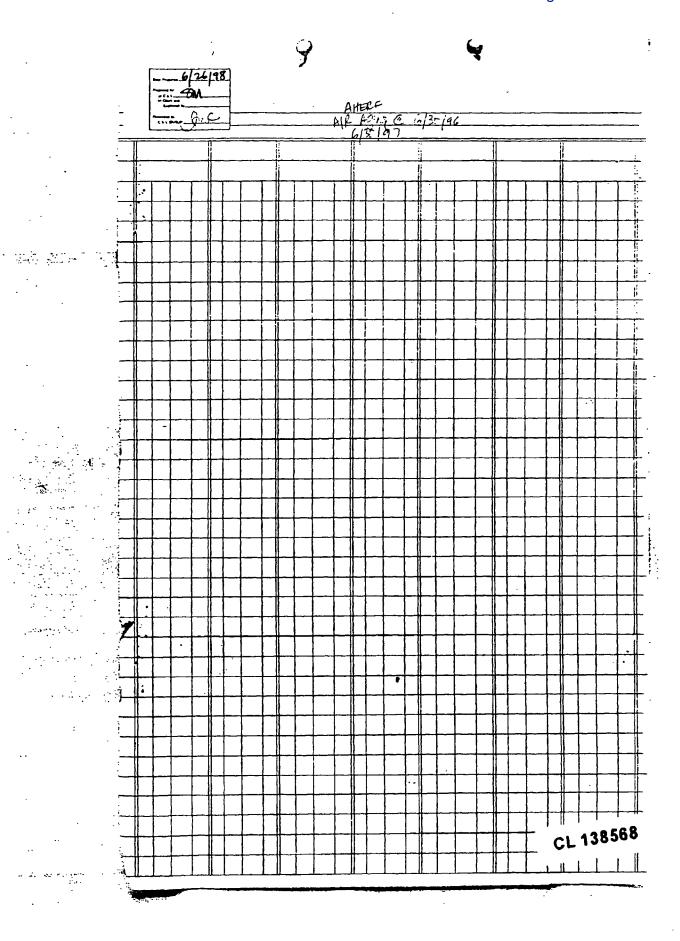
OHO AHERF		Aging	5	5				;	į		;	
SCHC	6/30/96	Inpatient	7,134,695	4 939 492		2 801 986	2 041 694	101-180	010-181	2/1-366	1998+	Total
	•	Outpalient	2 702 040	200000	000.00.0	000000	700,110,0	55.7.5.	7000	٠ د	-	10.6 501
		Total tip # Otb	20.26.4	260,690.7	000000	000011	505.6/	514,351	573.993	9	, c.e. –	9.339,66%
			\$07.076°£	\$87'SOO' /	4.9/3.228	3,917,492	2.816,003	1,832,086	890,012	•	1,357	31,366,166
		A OF TOTAL AUR	31.65%	22.35%	15.86%	12.49%	8.38%	5.B4%	2.84%	0.00 %	0.00%	
		Reserves	129.952	500,528	609,510	576,307	525,024	603,756	412,028	0	696	3.484.646
		% of A/R	2 58%	7 14%	12 26%	1471%	18 64%	32 95%	46.29%	%0000	71 46%	7. II .
ć						-						
GUCKS	96/05/9		2,419,931	1,126,326	1,046,498	774,310	456,959	402,910	231,859	0	9	5.458 79.1
		Outpatient	2.422.717	1,561,127	1,116,774	703.432	445,803	342,754	264.935	0	284	6.857.877
		Total VP & O/P	4,842,648	2,687,454	2,163,273	1,477,742	902.762	745.664	496.794		284	13 316 620
		% of Total A/R	36.37%	20.18%	16.24%	11 10%	K 711%	A 50%	7 7 7	7,000		79.5.5.
	•	Reserves	10R GRG	270 530	744 450	25.0730	4 9 9 9 6	* * * * * * * * * * * * * * * * * * * *	6	6.00%	0.00%	
		% of 4/R	4 108	2000	200	200.00	400°C17	156'107	157.757	ָר פֿיני פֿיני	047	1,845,63.
		2	R 02 +	6 6	405.1°	74 BB 47	23 88 %	37 81%	51 78%	%,00 O	81 76%	13 86'¥.
Elkins	6/30/96	Inpatient	3,350,019	1 235 108	850 289	446 854	530 045	482 6E7	181 222	c	c	2 026 21
		Outpalient	2 ARS ASE	1 719 579	1 360 031	540,040	300 630	10000	77.10.	•		17.010.7
		Total I/D A O/P	236 876	P 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,300,321	247.073	000,000) SD 7 CC	414,74	ɔ ·	1,013	8.758,169
		S of Total A	19'00'0	100'-16'7	7771177	176'896'1	1.08,000,1	1,034,/64	293,967	•	1.013	15,834,383
			407'67	10.70%	£90.00	W. 1.7.%	8.80%	6.53%	3.75%	0.00°	0.01%	
		Veselves Veselves	104,936	231,613	260,212	270,622	304,447	363,920	290,599	0	905	1,827,256
		7/W 10 %	1 68%	7 79%	11.77%	19 48%	21 84%	35.17%	46.93%	%00 O	89 33%	11 54%
HOH	6/30/96	Inpatient	19 801 104	11978.012	G RAG R75	4177 445	\$ 470.034	040 405 5	937 750 9	900	244	, ,
		to citation C	200,100,0	30000	0.0000	777	70000	3,330,000	0,012,730	4.300,21)	17.700.772	(7,5)7,169
		Total I/D # O/D	0/0/0/0/0	1,995,141	3,440,929	2,528,195	2,011,580	1,521,777	3,889,598	2,498,027	7,040,925	31,165,051
			CB8,850,43	19,4/3,183	10,325,804	6,850,639	7,482,514	4,919,857	9,962,355	4,806,237	19,321,697	103,682,740
		AN ISING TOR	23.02%	*L*.0L	%98.6	6.61%	7.22%	4.75%	9.61%	* 94 %	18.64%	
		Salvasar Salvasar	1,382,469	127,866,1	1,420,898	1,449,813	1,835,616	1,380,576	4,055,122	1,716,230	10,016,157	24,825,602
		A/A 10 &	5 79%	¥926	13.76%	21 16%	24.53%	28 06%	40.70%	35.71%	5184%	23 94%
WCP	6/30/96	in a function	61 305 670	100	4000			1	!	,		
5			E 10,050,11	507,108,0	5,555,735	2,140,385	3,469,717	1.197.146	740,592	2,502,802	3,840,751	34,812,569
		Contraction of the second	/97'(10'0	3,884,077	2,732,074	2,084,349	1,697,855	1,076,311	1,007,458	4,207,728	6,268,851	27,949,969
		4/0 \$ 1/1 lo	16,408,947	9,615,840	6,285,807	4,224,733	5, 187, 572	2,273,457	1,748,050	6,710,530	10,109,602	62,762,538
		% of lotal AVR	26.14%	15.64%	10.02%	6.73%	8.27%	3.62%	2.79%	10.69%	16.11%	
		Keserves	1,945,616	1,476,074	924,668	857,767	1,194,380	55B,343	625,973	2,578,532	5,619,105	15,780,657
	•	% of AJR	11.86%	1504%	14.71%	20.30%	23.02%	24.56%	35.81%	38,43%	55 58%	25 14%
AGH	6/30/96	Inpatient	17,305,778	8.763.734	4 454 957	3560 704	2 R70 417	2517112	1 484 743	326 003 0	4	210 212 01
		Outpatient	13.047.795	3 784 854	2 100 116	1 219 047	BAA KAK	370,588	766 994	000,600,0		40,0,0,0,0
		Total UP & O/P	30,363,673	12.548.588	6 654 071	4 780 651	1724 061	2 896 800	000,004	626,068	4 • • • • • • • • • • • • • • • • • • •	867.6/8.27
		% of Total A/R	A + 89%	17 32%	484	7000	797 3)00'Bea'y	879'1 ca'	189,040,8	4 ·	590'005'7/
		Descendant of the second	224 005	140 CA7	200.00	£	C	8-20. F	K 0.7	13.17%	N/A	
		Se of A/B	200.0	40,633	542,093	614,715	562,561	962,101	965,657	6,959,028	K/Z	11,541,685
			R On On	r T	0.10	17.80%	\$555.8c	33.21%	49 48%	72 90%	۷ Ž	15 93%
Total Old AHERF		6/30/96 inpatient	61,407,207	33,994,435	20,283,242	14,048,583	14,868,768	9.315,650	9027.191	13 420 379	16 121 521	192 487 077
		Outpatiens	30,398,522	17,014,571	12,350,162	8.591.503	6 638 079	4 388 978	6615615	7 642 080	13 312 620	106 040 038
		Total UP & OIP	91,605,729	51,009,007	32,613,404	22,640,185	21.506.845	13.702.628	15 642 807	21.062.458	29 613 952	299 417 015
		% of Total A/R	30 66%	17.04%	10.89%	7.56%	7.18%	4.58%	5.77%	7 0394	0.834	
		Reserves	4,172,324	4.587,302	4,002,631	4,137,097	4.757,682	4 150 640	5606617	11 251 789	15 617 106	50 30E 03
		% of A/R	4.54%	8.99%	12.27%	16.27%	22.12%	30.00	42.7394	53,709	986, 150,51	19,505,477
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SCHC FOOD 66 Last Phill C 7020 66 Last Phill	OND	Aging Methodology	0-30	31-60	61.90	91-120	121-150	151-180	181-270	271-365	366+	Total
Reservers Carolina IAR Carolin	SCHC	6/30/96 Last Pint	2,792,010	2,069 792	1,500,348	1 113,506	774.309	514.351	573 993	С	1.357	
Secretors Secr		% of Total A/R	29 89%	22 16%	16 06%	11 92%	8 29%	5.51%	6 15%	0000	0.01%	
*** GGOOGE Last Print 2,422777 1.561.127 1.16.774 703,402 445,803 342,734 2.64.935 0.00% 71.46% 71.4		Reserves	63,421	165,795	169,312	216,759	157,300	162,427	258,520	0	969	
6/30/96 Last Pint 1 2,422,717 1,161/1274 10,29% 10,29% 10,20% 200% 200% 200% 200% 200% 200% 200%		% of A/R	227%	8 01%	11 28%	19 47%	20 31%	31 58%	45 ()4%	%.00 o	71 46%	
% of Total AJR 35 33% 22 76% 16 28% 10 28% 6 50% 5 00% 3 16% 0 00% 0 00% % of AJR 7 1465 131,680 103.68 127,986 90,953 19,004 176,445 0 00% 9 00% % of AJR 2 966 6 20 40 127,986 90,953 141,394 0 00% 9 00% % of AJR 1 9 86% 1 3 60 40 1 2 60 40 1 2 14 0 00% 0 00% 0 00% % of AJR 1 1 10 10 1 2 10 1 2 10 1 2 10 1 2 14 0 00% 0 00% 0 00% % of AJR 1 2 10 1 2 10 1 1 10	Bucks	6/30/96 Last Pnit	2,422,717	1,561,127	1,116,774	703,432	445,803	342 754	264 935	C	284	
Figure F		% of Tatal A/R	35 33%	22 76%	16 28%	10 26%	6 50%	5 00%	3.85%	%00 0	%00 u	
## of A/R		Reserves	71,605	131,680	110,389	127,998	90,953	119 004	126.345	O	260	
C170/96 Last Pmt 2,885,856 1,739,579 1,360,921 942,073 863,866 552,097 412,744 0 0 00% 0 01% Roserves		% of A'R	7 96%	8 43%	9 68%	18 20%	20 40%	34 72%	47 69%	%,00 o	91 76%	
Month Mon	Elkırıs	6/30/96 Last Pmt	2.885,856	1,739,579	1,360,921	942,073	863,886	552 097	412 744	C	1013	8 758 169
Foreines		% of Total A/R	32 95%	19 86%	15 54%	10 76%	%98 6	6 30%	4:1%	%00 0	200	
G/30/96 Registration		Roserves	60.894	134,055	165,776	161,358	161,566	174,754	193,486	0	905	
G130/96 Registration 4238 B78 3.995.141 3.440,929 2.528 195 2.011,580 1.521,777 3.889,589 2.498,027 7.040,925 311 4.04% 811% 6.45% 4.88% 12.48% 8.02% 22.59% 22.528 1.89% 12.48% 4.012,990 22.528 1.89% 12.48% 4.012,990 22.528 1.89% 12.48% 4.012,990 22.528 1.89% 12.48% 4.012,990 22.528 1.89% 12.48% 4.012,990 22.528 1.89% 12.48% 4.012,990 22.528 1.89% 12.48% 4.012,990 22.528 1.89% 12.48% 4.012,990 22.528 1.89% 22.528 1.29% 22.528 1.238 1.228 1.		1% of A/R	211%	7 71%	12 18%	17 13%	18 70%	31 65%	46 88%	%000	89 331%	
Reserve	HOH.	G/30/96 Registration	4,238,878	3,995,141	3,440,929	2,528,195	2,011,580	1,521,777	3,889,598	2 498 027	7 040 925	31 165 0%
Reserves 402.473 471.486 547.356 577.404 555.758 492.342 1,891.237 1,781.239 4,012.980 % of AIR 9 494R 11 80% 15 91% 22 64% 27 63% 32 55% 48 62% 51 29% 57 00% % of AIR 1730.96 Last Pint 1093.210 2.732.074 2.084.349 1.697.865 1.076.311 1,007.458 4.207.728 57 03% 7.73 % of Total AIR 1793% 13 82% 9 77% 7.46% 6 07% 3 65% 3 00% 15 05% 27 43% Reserves 1.093.210 805.251 483.276 445.843 437.955 283.873 3 74 5% 40 09% 53 44% SC30096 Visit / Reg 1.093.210 805.251 445.843 437.955 283.873 37 45% 40 99% 53 44% SC30096 Visit / Reg 1.094.7 3.784.864 5.37% 37 45% 40 99% 53 44% 27 477 40 99% 162.055 164.434 117.573 247.717 87 59% 10 49 10 49 </td <td></td> <td>% of Total A/R</td> <td>13.60%</td> <td>12 82%</td> <td>11 04%</td> <td>8 11%</td> <td>6 45%</td> <td>4 68%</td> <td>12 48%</td> <td>8 02%</td> <td>22 59%</td> <td></td>		% of Total A/R	13.60%	12 82%	11 04%	8 11%	6 45%	4 68%	12 48%	8 02%	22 59%	
% of A/R 9 49% 11 80% 15 91% 22 64% 27 63% 32 35% 48 62% 51 29% 57 00% \$\(\text{c}\) \text{31} \text{6} \text{6} \text{6} \text{6} \text{6} \text{7} \text{6} \text{6} \text{6} \text{6} \text{7} \text{6} \text{6} \text{7} \text{6} \text{6} \text{6} \text{7} \text{6} \text{6} \text{7} \text{6} \text{6} \text{7} \t		Reserves	402,473	471,486	547,356	572,404	555,758	492,342	1,891,237	1,281,239	4.012.990	
G/30/96 Last Print 5.011.267 3.664.077 2.732.074 2.084.349 1.697,865 1.007,458 4.207.728 6.208.851 77.728 %, of Total AR 17.93% 7.46% 6.07% 3.65% 3.60% 15.05% 27.43% 7.46% 6.07% 3.65% 3.60% 15.05% 27.43% 7.73% 7.44% 2.74%		% of A/R	. 949%	11 80%	15 91%	22 64%	27 63%	32 35%	48 62%	51 29%	57 00%	
% of Total ANR 1793% 1382% 977% 7 46% 6 07% 3 65% 3 66% 15 05% 27 33% Reserves 1.093.210 805.251 483.276 445,843 437.955 283.873 377.284 1.686.731 3.350.289 23 44% % of AVIR 21 82% 2.1394 2.5 79% 2.6 37% 37 45% 40.09% 53 44% 6/30/96 Visit / Reg 13.047,795 3,784.654 2.1991.16 1,219.947 844,646 374.68 466,886 936,325 N/A 22 44% % of Total AVR 57.03% 16.54% 9.61% 5.33% 3.69% 1.66% 2.04% 4.09% N/A Reserves 91.228 137.973 17,709 162,055 164,434 117,573 247,717 87.99% N/A Avir AVR 0.70% 3.65% 7.81% 13.26% 4.386.978 8.615,615 7.642.080 13.312,429 106.9 Avir AVR 2.84% 1.539,1% 1.536,186 1.546,94 4.386,978	MCP	6/30/96 Last Print	5,011,267	3.864.077	2,732,074	2.084.349	1 697 855	1076 311	1 007 45B	4 207 728	6 268 BS1	07.040.060
Reserves 1.093.210 805.251 483.276 445.843 437.955 283.873 377.284 1.686.731 3.350.289 % of M/R 21 82% 20 84% 17 69% 21 39% 25 79% 26 37% 37 45% 40 09% 53 44% 6/30/96 Visit / Reg 13.047/795 3,784 654 2,199,116 1,219,947 844,646 374,686 96,886 466,886 936,325 N/A % of Total A/R 57 03% 16 54% 9 61% 5 33% 3 69% 1 66% 2 04% 4 09% N/A Reserves 91,228 137,973 171,709 162,055 164,434 117,573 2 04% 4 09% N/A An of A/R 0 70% 3 65% 7 81% 13 28% 19 47% 30 97% 53 16% 8 7 59% N/A An of A/R 0 70% 3 65% 1 1,55% 8 638,079 4,386,978 6 615,615 7 642,080 13 312,429 106.9 An of A/R 1 284,389 1 56,434 1 1,557 4 10%		% of Total AVR	17 93%	13 82%	977%	7 46%	6 07%	3 85%	3 60%	15 05%	22 43%	
% of A/R 2182% 20 84% 17 69% 21 39% 25 79% 26 37% 37 45% 40 09% 53 44% 6/30/96 Vs.if / Reg 13.047/395 3.784.654 2,199 116 1,219,947 844.646 375 688 466.886 936.325 N/A 22.88 % of Total A/R 57 03% 16 54% 9 61% 5.33% 3 69% 1 66% 2 104% 4 09% N/A Reserves 91.228 137.973 171.709 16 20.65 164.434 117,573 247/17 87 109% N/A % of A/R 0 70% 3 65% 7 81% 13 20% 53 16% 87 69% N/A Dutpatient 6/30/96 Last PmL/Reg //sit 30.388,522 17,014.571 12,350,162 8.591,503 8,638,079 4,386.978 8,615,615 7,642,080 13.312,429 106.9 Seg 47 78 28 42% 15.91% 11,55% 8,638,079 4,386,978 8,615,615 7,642,080 13.312,429 106.9 Reserves 1,782,830 1,846,417 1,587,966		Reserves	1,093,210	805,251	483,276	445,843	437,955	263,873	377 284	1,686,731	3,350,289	
6/30/96 Visit / Reg 13.047,795 3,784.854 2,199.116 1,219,947 844,646 379,688 466,886 936,325 NIA 22.8 % of Total AR 57.3% 3 69% 1 66% 2 04% 4 09% NIA Reserves 91,228 137,973 171,709 162,055 164,434 117,573 247,777 821,019 NIA 70.04pattent 6/30/96 Last PmVReg /Visit 30,398,522 17,014,571 12,350,162 8,591,503 8,638,079 4,386,978 8,615,615 7,642,080 13,312,429 106.9 % of Total AR 2842% 15,91% 1,555 8 80.3% 6 21% 4 10% 6 19% 7 15% 12.45% Reserves 1,782,830 1,946,241 1,647,819 1,686,417 1,587,966 1,348,974 3,094,589 3,788,989 7,365,414 24.1 % of AR 5,88% 10.65% 13,34% 19.63% 23.62% 30,77% 46,78% 49,58% 55.33%		% of AIR	2182%	20 84%	17 69%	21 39%	25 79%	26 37%	37 45%	40 09%	53 44%	
57 03% 16 54% 9 61% 5 33% 3 69% 1 66% 2 04% 4 09% N/A 91 228 137,973 171,709 162.055 164.434 117,573 247,717 821,019 N/A 0 70% 3 65% 7 81% 13 28% 19 47% 30 97% 53 16% 87 69% N/A 30,398,522 17,014,571 12,350,162 8,591,503 6,638,079 4,386,978 6,615,615 7,642,080 13,312,429 106.9 28 42% 15,91% 11,55% 8 03% 6 21% 4,10% 6 19% 7,15% 12,45% 1,702,830 1,646,241 1,647,819 1,646,341 1,587,966 1,348,974 3,094,389 3,788,989 7,365,414 24,1 5 86% 10 85% 13,34% 1963% 23,62% 30,77% 46 78% 49 58% 55 33%	,RBN	6/30/96 Visit / Reg	13,047,795	3,784.854	2,199,116	1,219,947	844,646	379,688	466,886	936,325	A/S	22,879,258
91.228 137.973 171.709 162.055 164.434 117.573 247.717 821.019 NJA 0.70% 3.65% 7.81% 13.28% 1947% 30.97% 53.06% 87.69% NJA 30.398.522 17.014.571 12.350,162 8.591,503 8.638,079 4,386,978 8.615,615 7,642,080 13,312,429 106.9 28.42% 15.91% 11.55% 80.3% 6.21% 4.10% 6.19% 7.15% 12.45% 1.702.830 1.645,241 1.647,819 1.666,417 1.567,966 1,348,974 3,094,589 3,788,989 7,365,414 24.1 5.86% 10.85% 10.85% 10.85% 55.33%		% of Total A/R	57 03%	16 54%	961%	5 33%	3 69%	1 66%	2 04%	4 09%	N/A	
0.70% 3.65% 7.81% 13.28% 19.47% 30.97% 53.16% 87.69% N/A 30.338,522 17.014.571 12,350,162 8.591.503 8.638,079 4,386,978 8.615,615 7,642,080 13,312,429 106.9 28.42% 15.91% 11.55% 80.3% 6.21% 4.10% 6.9% 7.15% 12.45% 1.702.830 1.645,241 1.647,819 1.686,417 1,587,966 1,348,974 3.034,389 3.788,989 7.365,414 24.15 5.86% 10.85% 10.85% 13.34% 19.63% 23.62% 30.77% 46.78% 49.58% 55.33%		Reserves	91,228	137,973	171,709	162,055	164,434	117,573	247,717	821,019	N/A	
30,398,522 17,014,571 12,350,162 8,591,503 6,638,079 4,386,978 6,615,615 7,642,080 13,312,429 106,9 28,42% 15,91% 11,55% 8,03% 6,21% 4,10% 6,19% 7,15% 12,45% 1,702,830 1,645,241 1,647,819 1,686,417 1,587,966 1,348,974 3,094,399 3,788,989 7,365,414 2,4.1 5,86% 10,85% 13,34% 19,63% 23,62% 30,77% 46,76% 49,58% 55,33%		% of A/R	%02.0	3 65%	7 81%	13 28%	19 47%	30 97%	23 ()6%	87 69%	N/A	
IA/R 28 42% 15 91% 11 55% 8 03% 6 21% 4 10% 6 19% 7 15% 12 45% 1782 830 1 646 241 1,647 819 1,686 417 1,587,966 1,348,974 3,094,539 3,788,989 7,365,414 24.1 5 86% 10 65% 13.34% 19 63% 23.62% 30 77% 46 78% 49 58% 55 33%	Total Outpatien	il 6/30/96 Last Pmt/Reg Nisit	30,3	17,014,571	12,350,162	6,591,503	6,638,079	4,386,978	8,615,615	7,642,080	13,312,429	106.949,938
1,782,830 1,845,241 1,647,819 1,686,417 1,567,966 1,349,974 3,094,589 3,788,989 7,365,414 24,1 5,86% 10,85% 13,34% 19,63% 23,62% 30,77% 46,78% 49,58% 55,33%		· % of Total A/R	28 42%	15.91%	11 55%	803%	6 21%	4 10%	96, 9	7 15%	12 45%	
5 86% 10 85% 13.34% 19 63% 23.62% 30 77% 46 78% 49 58% 55 33%		Reserves	1,782,830	1,845,241	647,819	1,686,417	1,587,966	1,349,974	3,094,589	3,788,989	7,365,414	24,130,238
		X 50 R	800 n	10 85%	\$ M.	19 63%	23.62%	30 77%	46 78%	49 58%	55 33%	22 56%

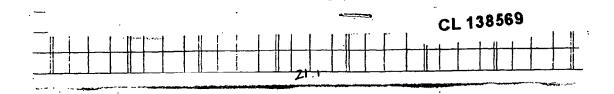
* The AGH agings do not show the leader A/R greater than 365 days



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Entity	(excluding b/d)	Uncoll	A/R	Allow for Uncoll	CD4	nın	.	
	(caudoing bro)	Oricon	~^	Uncon	CRA	PIP	Other	Total
AGH	81,665	(9.567))		(17,940)			54,
MCP	58,745	(14,936)	565		(4,081)		(12)	54, 45,
Elkins	18,800	(5,277)			(1,355)	7,020	(12)	12.
Bucks	16,356	(4,286))		(1,917)	5		10,
Hahnemann	91,200	(29,297)	845		245	(6,542)	ı	56.
AHERF ops	. 1,342					(0,012)	'	1,3
Mngmnt Supp	1,511							1.5
SCHC	43,874	(9,707)	584		(35)	545		35,2
Total Hospital a/r	313,493	(73,070)	2,190	0	(25,083)	(1.072)	(12)	•
41 11 10							· ···· \ \ ; * /	20,
AUHS AIHG	•		50,398	(9,499)			69	40,9
AING	·		27,700	(3,701)				23,9
Total profee a/r	0	. 0	78,098	(13,200)	0	0	69	64,9
Acquired facilities								
Forbes	32,885	(2,825)			(13,439)			
AVH	12,529	(1,061)			(602)		(40.45	16,6
Parkview	15,171	(3,513)			(002)	749	(484) (5,570)	10,3
City Avenue	16,258	(4,735)			•	(1,056)	(3,820)	6,8
Rancocas	26,395	(10, 123)			(7,547)	297	(3,020)	6,6
Graduate	55,958	(15,977)			(9,736)	(889)		9,0 29,3
Mt Sinai	11,845	(2,867)	574		(1,540)	(1,233)		29,3 6,7
Total acquired facilities	171,041	(41,101)	574	0	(32,864)	(2,132)	(9,874)	85,6
Total AHERF	404 524							
TOTAL MITERY	484,534	(114,171) u(1)	80,862	(13,200)	(57,947)	(3,204)	(9,817)	367,0
	W	10/1/	W	WI)				367,0

20-127,371



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	Review Completed By By ITAS manager if applicable Date Date	CONTENTS: AIR WIP'S	ENGAGEMENT NO.
		ERS & LYBRAND L.L.P. ED PUBLIC ACCOUNTANTS	
	. W	ORKING PAPERS	
		AHERF (NAME OF CLIENT)	-
		(DIVISION OR SUBSIDIARY)	- FILE CODE NO
		(LOCATION)	DE NO. i
	NATURE OF WORK	CAL PERSONNEL	
	AUDIT OF FINANCIAL STATEM (CHECK BOX IF APPLICABLE	ENTS PARTNER	
	OR	MANAGER	
6	OTHER (DESCRIBE):	ASSISTANTS	
	·		
	PERIOD COVERED		
	YEAR ENDED 6/30/98		
	PERIOD FROMTO		
	•	* "PURSUANT TO THE FRIM'S DOC RETENTION POLICY, THIS DOCUMENT SHOULD BE DESTROYED AT MONTH	UMENT MENT OR TER
	SEE INSIDE OF FRONT	AND BACK COVERS FOR INDEX AND INSTRUCTIONS	
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		<u> </u>			Titles and Carlinto			
	rai and Administrative Data:				lities and Capital:			
	Matters for attention of partner		1 1		Notes payable			1
2	Engagement control sheet	1	1 1	71	Trade accounts payable and search for unrecorded liabilities			l
	List of key client personnel		1 1	72	Accrued liabilities (except income			1
	Management comments and suggestions		1 1	-	taxes)			Į.
	Management representation letter		1 1	73	Federal income tax accruals, curre			İ
	Confirmation copies for use in following year		1 1	74	tax provisions, and deferred taxe State and local income tax accrual			i
	Minutes		1 1		current tax provisions, and	" [ł
	Review of related-party transactions		1 1		deferred taxes			
1	Review of subsequent events			75	Other current liabilities			
2	Attorney's letters responses	ŀ	1	78	***************************************			1
3 4	Review for Wegal acts Engagement time management	1		77 78				1
5	Stidingston man warreforcer		1 1	79				l
8		.j		80	Long-term liabilities (including			1
7		1	1 1		current maturities)			١
8		1		81 82	Contingencies and commitments			}
	erts, Financials, Footnotes and Trial		1 1	83	***********************			١
	ncest	1		84	Minority Interest			1
	Financial statements	1		85	Cepital stock, capital surplus and	I		
U	Consolidating working papers (Including consolidating grouping sheets)	.1		86	Retained earnings			1
1	Trial balance and adjusting journal entries		1 1	87				1
	10-K draft and supporting data		1 1	68				١.,
3	Tax return data		1 1	89	•••••	• • • • •		l .
	Earnings per share calculations		1 1	Inco	me and Expenses:	-		ı
ě	Enter description		1 1	90	Seles and cost of sales			Ī
7	**************************		1 1	91	Operating revenues and expenses			1
9			1 1	92				1
9				93 94				1
-		1	1 1	95				1
	ta:	1		96				1
	Cash and cash items			97				1
51 52				98 99				1
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55				101		1		1
56 57			1 1	102		1		1
50 50	Prepaid expenses		1 1	103				ŀ
50				104				1
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51 62			1	108 107	• •			1
3 3			1	108				1
64	Property, plant and equipment			109	• • • • • • • • • • • • • • • • • • • •			1
65			1 1	110				1
56 57		7	1	112				1
68 51			1 1	113]		}
69			1 1	114				1
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nd	erstanding/Recording the	T						
i.	nt's System:			Oth				
01 02	Chart of accounts and organizational chart .			211	Audit strategy documentation			1
8				213				1
04				214				1
05	Certificate of incorporation and by-taws			215				1
08			_ j _ l	216				ŀ
07 na	Assessment of control environment (ACE) Documentation of significant accounting			217		1		1
۰	systems, including overview flowcherts			219				
	and computer environment from (CEF)			220		<u> </u>		
•				221	l	•••••		1
09	Other - record of discussions with client, etc.			222				

* This column should be completed only when preparing the master index.

[†] This column should be completed only for meterial filed in this binder. Supplemental indexes should be prepared, where appropriate.

563,080 288,545 468,035 226,289 379,910 566,277 328,930 (1,100,352 76,445 1621,132 972,829 2,773,591 172,832 (1,100,352 183,444 163,441 172,83	7,097,817 9,444,490 16,542,337 1,0036,144 6,196,744 6,096,284 37% 10,866,865 11,872,384 11,872,384 11,872,384 11,872,384 11,872,384 11,872,384 11,872,384 11,872,384	977,642 97,642 136,441 136,441 1,648,778	, <u>,</u> \$	1,914,753	975,070		£3							
Component Comp	7,007,007,007,007,007,007,007,007,007,0	977,882 (38,441 (38,44	8	1,914,753	975,070	414	£20 £94							
Second Companion	16,542,357 100% 100% 4,166,744 6,086,284 9,7% 10,866,863 11,922,384 11,922,384 11,922,384 11,922,384 11,922,384 11,922,384 11,922,384 11,922,384 11,922,384 11,922,384 11,922,384	977,682 136,441 136,44	. 8			6.69	,	563,080	288,545	469,035	250,286	379,910	7,097,877	
The property The	1,839,539 4,136,744 8,086,284 37% 9,086,521 10,865,863 11,822,384 2,105,237 4,928,602	136,441 136,441 14,462,79 15,448,77 15,448,77	Š	131,74 100,000	728,181,1	164,266	673,010	566,277	497,900	1,153,117	722,640	1,793,611	9,444,480	
The community of the	1,839,539 4,136,744 6,086,284 37% 8,086,521 10,862,384 1,008, 2,105,227 4,928,602	130,441 14,100 1,040,778 1,040,778	5			3,70	7,76,60	1,100,352	766,445	1,621,152	972.928	2,173,521	16,542,357	
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Part 1 1000 1 1642 77 1 16	9,056,521 10,865,863 19,922,384 100% 2,105,237 4,928,602	1,648,779	ŧ	Ř	Ř	£	×.	i i	¥.	3	36 6 7 7	13%	6,086,284 37¢	
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TOTAL MATERIAL MATERI	19,922,384 100% 2,105,237 4,928,802	1,648,779		2,030,530	1,001,391	753,967	587,111	272,131	228,989	521,475	518053	574.076	9.056.524	
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Continuence	4,926,602		Š	ž	ķ	Ł	É	*	380	É	£	15%	360	
Color Colo	4,928,602	162,335		241,583	114,163	64.371	165.564	66.118	50 222	262 731	414 840	274.304		
Figure F				218,069	185,229	123,407	196.676	150 151	164 076	653 312	796 770	2 487 700	4.006.53	
Parameter State	7.021.639	152,336		282,197	200,383	207 778	312 240	218 270	27.20	200		200000	4,840,004	
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Part														
Control Cont	217 553 63	17 17071		47 087 020										
Total AR	17 R83 220	26 ('ACA')	•	770'/00'/	7,920,462	7.194	3,879,323	2,320,835	1,251,802	4,928,096	2,508,431	2,360,784	62,563,417	
N of Total AR 4 (2007) A (2007)		44 000 140		3,0.20,0/4	3,774,443	3,454,437	1,838,371	1,967,655	2,205,693	5,207,623	4,029,246	11,784,897	37,683,238	
1,440,550 2887,908 3,440,550 2887,908 3,440,550 3,440,550 3,440,550 3,440,550 3,440,550 3,440,550 3,440,550 3,440,560 3,440,			. 8	DES. / V. 1.7	1,384,054	71.000	5,717,694	4,278,590	3,457,786	10,135,719	6,537,677	14,156,661	100,436,655	
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Table Tabl				264.874		200,000		242.142	2	2,347,861	2,105,397	2,354,803	13,440,550	
Paramer Para	33,638,215	2,697,508		2267 554	200	70.00	25,450		142.007	2.343,848	3,467,306	11,704,6837	20,197,966	
Colored Colo	33%	1	Š	×	,	*	į	7	Ž	20.0	30/7/00	76.700	33,636,215	
Paragraphic AR 42,076,674 13,743,589 13,743,589 14,743,599 14,743,749 14,749 14,743,749 14,		:	!	:	!	•	£	e.	ż	g n	6	**	33%	
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Column C	71,045,098			330, 637	262	86.58	4, 114,000	100 DE	746,366	0/879/	0,066,903	1,613,287	42,076,674	
k of Total AR 100% 22% 0% 10% 17% <		13,743,588		17 200 11	7 787 833	4 PSO 475	2815.000	1000	116,121,1	0.00.00	27.040.4	000 / L/ 0	21,045,098	
12,203,569 4,357,403 64,619 6,46,836 244,831 251,703 (82,42 205,406 359,727 4,340,027 1,500,037 1,700,037 1,700 1,700 1,700 1,700,037 1,700 1,70		Š	É	Ē	2	K	4	**	200'S 10'S		0 1 / 1 / 2 · 2	9/7/1866	07/121/00	
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Columbration Colu				494.67	467,835	363,797	90,00	457 130		25.75.	700,700	000000	59C97A71	
Parente R G N	14, 163, 370	4,357,403		1,318,649	1,026,871	596,728	25.735	619.772	800 009	1094 028	8 547 255	200 A	70/1457	
Preserved AP 27,351,517 5,922,187 6,469,523 4,461,332 2,532,504 2,198,809 842,719 693,534 2,003,300 628,417 632,132 (102,034,032,132 1,005,14 2,034,032 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,446,699 1,005,14 3,447,444,141 1,005,14 3,446,141 1,000 1,005,14 3,447,799 1,005,14 3,446,141 1,000 1,005,14 3,447,799 1,005,14 3,055,14 3,0	Ŕ	ŧ	Ś	X.	ž	*	2	ž	*	K		**	36%	
27.351,517 5,382,187 - 6,486,523 4,681,332 2,552,504 2,184,808 942,719 843,534 2,043,300 6,28,417 632,132 2,146,556 4,446,546 4,221,619 2,445,341 1,431,742 1,024,556 1,051,715 2,214,623 1,705,714 3,1914,558 1,446,589 1,446,589 1,003,114 2,044,749 1,446,589 1,446,549 1,446,589 1,446,549														
22.166.505 4.464.346 4.221019 2.456.341 1.431.742 1.024.559 1.021.215 4.252.341 1.025.14 3.841.252 1.024.753 1.025.14 3.841.252	77,351,517	5,592,187		6 496 573	4 881 307	2 632 604	2 408 808	047.00	700	2000		;		
46,534,022 5,552,187 10,650,871 9,083,011 4,850,855 9,520,555 9,52	2,186,506			464.348	4.221619	2456 381	1 431 747	1024595	1 044 715	2214 833	1000	622,132	27,351,517	
100% 11% 0% ZZ% 18% 10% 7% 48 1% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	19,538,022	5,592,187	,	10,960,871	9.063.011	4,890,885	3 630 550	1867.314	2 7.50	420	7 629 524	3,014,000	20,000,00	
6,145,141 222,034 775,207 486,179 206,020 435,596 196,825 172,200 1412,674 730,096 832,046 8489,476 486,176 206,789 13,412,615 202,844 777,000 918831 444,789 753,330 486,873 747,101 275,330 486,873 747,101 275,330 486,873 747,101 275,330 486,873 747,101 275,330 486,873 747,101 275,330 447,789 753,330 486,873 747,101 2756,330 748,330 753,330 753,330 754,330	<u>\$</u>	<u>*</u>	Ś	Ř	18%	Ş	Ž	*	2	8	4, con.	200 Ome 1	770'00'0	
8,489,476 395,873 472,642 286,789 317,331 282,049 302,551 1,341,449 15,78,789 3,614,628 1,614,449 15,78,789 1,614,447,433 488,873 474,701 2,754,339 2,259,948 4447,433	6,143,141	282,894	,	375,207	486,179	206,020	435,889	196,625	172,200	1.412.674	730,094	870 CCB	100 P	
(3,842,617 282,894 - 771,080 919,831 494,769 753,330 468,873 474,701 2,754,339 2,258,346 447,473	8,489,478			385,873	422,062	286,780	317,331	292,048	302.501	1,341,466	1526 269	3 8 14 65B	R 400 478	
	3,642,617	282,694		77,080	818,831	494, 789	753,330	488,873	474,701	2,754,339	2256366	147.403	13 842 817	
			0.41 0.41 0.42 0.43 0.43 0.43 0.43 0.43 0.43 0.43 0.43	14,034,746 14,034,746 14,034,746 14,037,808 13,743,568 13,743,568 13,743,568 4,357,403 7,357,403 7,357,403 7,357,403 7,357,403 7,357,403 7,357,403 7,357,403 7,357,403 7,357,403 7,357,403 7,3582,187 5,582,187 5,582,187 5,582,187 5,582,187	14,034748	14,034746 17,1857,022 14,034748 17,1857,022 14,034748 17,145,039 1,145,049 1,145,039 1,145,049 1,145,049 1,1745,049 1,145,049 1,1745,049 1,145,049 1,1745,049 1,145,049 1,1745,049 1,145,049 1,1745,049 1,1745,049 1,1745,	14.034744 17.8657,022 7.920,442 14.034744 17.8657,022 7.920,442 14.034744 17.865 11.84,432 14.034744 17.865 11.84,432 14.034744 18.64 18.64,434 13.743,548 18.64,544 17.05,540 13.743,548 18.64,543 13.743,548 18.64,548 17.05,540 13.743,548 18.64,548 18.64,548 18.64,548 13.743,548 18.64,548 18.64,548 18.64,548 13.743,548 18.64,548 18.	14,034746	14,034746	14.034746	14,034746	1,50,2335	1,004,744	1,004/14 1,041/022 1,020,442 1,444/17 1,045/17 1,044/17 1,044/17 1,044/17 1,044/17 1,044/17 1,044/14 1,044/17 1,04

Aging Analysis @ \$7318 670018

Reserve % of A/R	16	ž	Š	Ř	Ŕ	ž.	ž	¥	ž	ŧ	¥g.	8	26%
AON											-		
Inpetient AR	63,380,779			19,367,886	9,366,462	5,520,894	4 755 303	1,880,464	1,317,538	1,021,471	3.870.819	•	63,390,779
Outpettent A/R	42,418,757			21,072,956	7,681,940	3991,486	2,453,961	1,237,087	1,140,108	1.479.414	3,361,836		42,418,757
Total A/R	105,809,536			40,440,844	17,050,402	9512480	7,209,254	3,217,531	2,457,647	2,500,685	7,232,654		105,809,536
A of Total A/R	100t		Ś	36%	16	6	£	ń	K	Ŕ	£	É	200
IP Reserves	5,876,909		,	28,78	393,153	426,359	591020	374.257	413,380	488.876	2,643,720		5,876,909
OP Reserves	4,747,188		•	108,578	223,728	240,379	240,857	228,150	342,689	785,723	2,578,993		4,747,168
Total Reserves	10,824,095	339,406		335,297	616,881	666,736	631,986	602,418	756,069	1,254,558	5,220,713		10,624,085
Reterve % of A/R	È		É	ž	ž	Ţ	¥	¥	¥	₹	ž	ğ	36
Total UP A/R	211,526,786			57,134,929	• • •	17,973,968	14,048,219		5,319,067	9.785,348	13,043,912	5,780,189	211,528,785
Total OrP A/R	143,843,939			37,230,570	• •	13 176 772	8,556,083		6,481,081	12,268,763	15,387,408	23,388,764	143,643,939
Total AVR	355,370,725	•	•	94,365,500	•	31 150,740	22,602,302		11,600,168	22,052,112	28,431,317	29,148,953	355,370,725
% of Total A/R	1 00		ŧ	É		Š	*		Ś	Ē	*	*	\$ \$
Total UP Reserve	41,433,964	7,965,987		3,745,748	2,196,449	1,508,988	2,120,049	1,424,098	1,170,633	5,089,185	10,450,054	5,782,794	41,433,964
Total Off Reserve	53,762,456		,	1,801,324		1534,909	1,704,644		1,904,414	6,605,144	13,181,702	23,388,764	53,762,456
Total Reserve	95,196,420		,	5,547,073		3,041,975	3,824,694		3,075,047	11,664,328	23,041,756	28,151,558	95, 196, 420
Reserve % of AR	Ě		É	Ŕ		*	¥		ž	of the	K	É	27.

28,333,086 100% 48,518,669 100% 7,407,742 100% 6,120,195 51,333,822 30,188,806 7,316,514 6,196,651 5,328,313 10% 1,613,287 6% 532,274 7% 2,360,784 574,076 8% 379,910 6% 3,116,861、 10% 2,733,026 5% 5,066,903 18% 2,508,431 5% 342,085 5% 8 519,063 7% 250,288 4% 353,084 271-36 4,247,202 8% 1,158,219 551,576 8% 8 4,928,096 101.27 377,632 6% 521,475 7% 468,035 8% 8 1,334,455 318,840 4% 1,251,902 3% 2,099,455 ķ 1,248,568 * 228,999 3% 288,545 5% 307,284 5% Š 1,791,290 6% 2,320,836 2,736,978 5% 386,532 5% 1,381,694 5% 366,567 8% 272,131 4% 563,080 9% 3,879,323 8% 4,127,910 8% 2,112,080 1,896,073 6% 357,802 5% 597,111 8% 503,594 8% 424,989 7% 3,875,633 13% 6,133,704 12% 2,887,850 10% 80 5,491,734 11% * 759,819 10% 753,867 10% Š 786,919 13% 442,212 7% 8,451,889 16% 7,920,442 16% 4,700,530 1,001,391 1,251,029 8 Š 1,155,017 ڻ. هون 975,070 16% 15,475,345 30% 8,559,204 30% 11,932,938 40% 2,816,547 38% 17,857,022 37% ģ 2,554,985 2,838,539 40% 1,914,753 -10**%** 3/31/88 3/31/88 6/30/97 6/30/87 3/31/98 6/30/87 3/31/88 62009 % Difference % Difference % Offierence % Difference Elkins Elkins Bucks ₹ S AC P Ę

AHERF Inpatient Aging Comparison 3/31/96

SCHC	3/31/38	6,496,523 30%	4,861,392	2,532,504	2,198,808	942,719 4%	983,534 5%	2,083,300	828,417 4%	832,132 4%	21,759,330 100%
зснс	6/30/97	7,992,144	5,847,127 26%	2,983,173	724,328 3%	963,397 4%	744,937 3%	886,458 4%	996,428 4%	1,105,010	22,243,002
% Ofference	rence	%9	*	-2%	*	É	*	%	78	-18	
AGH	3/31/38	19,367,888 31%	9,368,462 15%	5,520,994 9%	4,755,303	1,980,464 3%	1,317,539 2%	1,021,471	3,870,819 6%	° 8	63,390,779 100%
. AGH	6/30/87	21,143,133 44,45%	9,450,279 20%	4,400,835 9%	2,410,857 5%	2,035,841	1,678,441 4%	2,853,443 6%	3,594,129 8%	°8.	47,566,858 100%
% Difference	rence	-14%	%ç-	2 -	*	*-	*-	*	% -	. €	
Total @ % of Ali	Total @ 3/31/98 % of A/R	57,134,929 33%	28,827,287 16%	17,973,968 10%	14,048,219 8%	7,451,023	5,319,087 3%	9,785,348 6%	13,043,912 7%	5,760,189 3%	175,529,801 100%
Total @ 8	Total @ 6/30/97 % of A/R	61,915,102 38%	31,330,187 19%	18,595,376 11%	9,941,969 6%	8,280,606 5%	6,483,412 4%	10,074,530 6%	11,136,623 7%	7,088,949 4%	164,845,753 100%
% Ofference	MICE	% 9	**	3.	ž	-18	78	2 -	*	-1%	

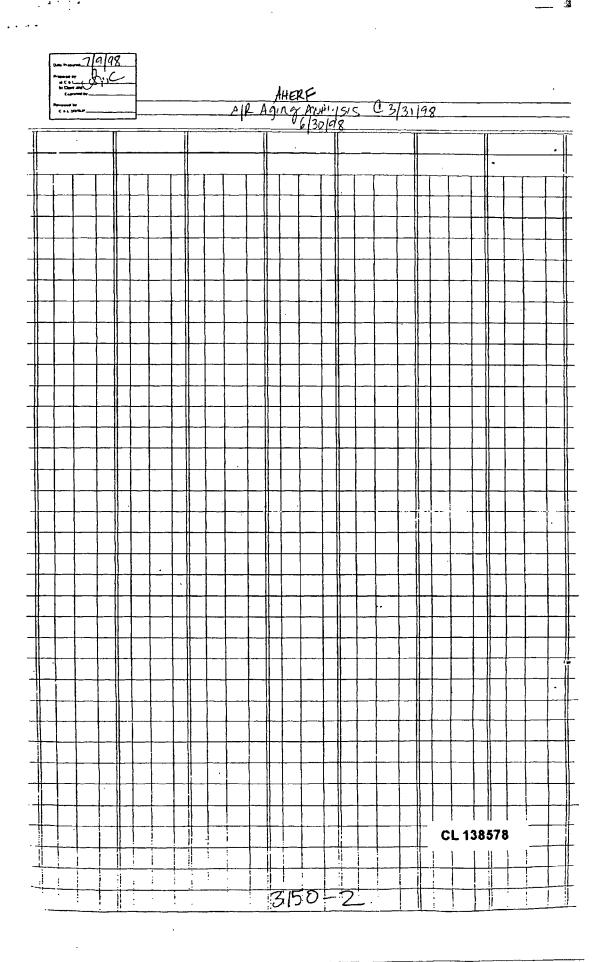
CL 138576

Bucks	3/31/98	2,131,738 23%	1,131,927	784,266 8%	673,010 7%	568,272 6%	497,900 5%	1,153,117	722,640	1,793,611 19%	9,444,480 100%
Bucks	6/30/97	4565,556 2,564,006 41%	2,312,fte 1,466,047 19%	140,44 442:242 7%	421,840 424,009 7%	969 2 00'20 6 96%	441, 252 207-705 5%	462,141,1 90,000	1,117.477 1,117.477 1,117.477),154,738 244,861 3%	12,189,120 6, 196,85 1
% Difference	телсе	.19%	-7%	*	8	*0	8	*9	ž	16%	
Elkins	331/98	2,939,539	1,001,391	753,967 8%	597,111 7%	272,131 3%	228,999 3%	521,475 6%	519,053 6%	574,076 6%	9,056,521 100%
Elkins	630.97	4160,741 2.816,547 38%	2216 386 1,261,029 17%	1.475,347 769,848 10%	1044.61 8 677,8 02 5%	200,000 200,000 200,000	248,646 048,640 4%	1,274,435 651,57 6 8%	1,483,781 242,095 5%	20.000 20.000 20.0000	15,558, 45Y 7,316,514>
% Difference	rence	%9 -	9 8	-2%	2%	-2%	.7%	Ķ	%	%	
HOH	3/31/98	3,620,674 10%	3,774,443 10%	3,454,437 9%	1,838,371 5%	1,967,665 5%	2,205,893	5,207,623	4,029,246	11,794,897 31%	37,883,238 100%
Ŧ	630/97	6,177,876 45,475,946 30%	772,749,4 684,734,8 881	4,601,894 6,439,704 12%	3,434,000 4,427,910 8%	2,178,1473 2,738,978 5%	2,629,455 2,689,455 4%	4,4(0,5 % 4,4(0,5% 48	3,4%.674 2,733,026 5%	12,045,342 -6,328,343 10%	- 44,445, 815 -61,333,822
% Difference	ence	-21%	-7%	**	86	%	£	%	% %	21%	
MCP	3/31/98	3,334,537 16%	2,567,304 12%	1,763,025 8%	1,503,729	1,289,077 6%	1,127,317	1,101,875	4,640,243	3,717,989 18%	21,045,096 100%
MCP.	6/30/97	6,157,746 11,952,938 40%	4,625,677 5,174,8 46 17%	3,502 (460 3,875,88 3 13%	7,481,467 1,896,873 6%	1,80 6,728 1,531,230	1,015,765 1,334,465 4%	138.3 19 1, 158.219 4%	3,416,66 3,416,861 10%	451,756 (97,509)- 200,700	78,634,435 30,166,886
% Difference	ence .	-24%	%	4	*	%	*	*	12%	18%	
ЗСИС	SCHC 3/31/98	4,464,348 20%	4,221,619 19%	2,458,381	1,431,742	1,024,595	1,051,215 5%	2,214,633	1,705,214 8%	3,614,558 16%	22,186,505

Outpatient Aging Compar 3/3/98

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7805,024 2051.67 1,518,453 1,061,717 2,72,0410 1573,024 1451,619 22,105,894 -2,083,473 724,328 362,397 744,337 886,456 -399,428 1,105,010 13% 3% 4% 5% 5%	.2% 3% 0% 1% 6% 3% 11%	3,991,486 2,453,951 1,237,067 1,140,108 1,479,414 3,361,835 - 42,418,757 9% 6% 3% 3% 3% 8% 0% 100%	(720,306) 2,734,855 1,155,972 1,809,459 3,004,478 10,000,124 0 33,692,111 -2% 8% 3% 5% 9% 30% 0% 100%	12% -2% -1% -3% -5% -22% 0%	13,205,562 8,497,914 6,336,796 6,251,433 11,678,337 14,978,231 21,495,131 140,385,818 9% 6% 5% 4% 8% 11% 15% 100%	13,474,235 10,265,967 7,400,736 6,614,430 10,225,568 17,541,618 7,086,949 150,970,906 9% 7% 5% 4% 7% 12% 5% 100%	
\$674,813 2801,013 3,500,52,500,5 3,500,52,500,5	%1-	7,681,940 3,991,44 18% 8	5,512,912 (720,30 16% .	286 . 15	20,378,623 13,205,54 15%	27,392,820 13,474,23 18% 3	
5089,727 7.992,44 %è&	-16%	21,072,956 50%	10,194,617 30%	19%	37,563,791 2 27%	50,966,586 2 34%	
SCHC 6/30/97	ence	3/31/98	630/97	. aout	3/31/98	8/30/97	
SCHC	% Difference	AGH	AGH	% Difference	Total @ 3/31/08 % of A/R	Total @ 6/30/97 % of A/R	



	000		000	00	0
	11,048,312 39,525,464 50,573,775		5,404,110 33,552,264 38,956,375	16,452,422 73,077,728	89,530,150
365+	122,681 1,063,437 1,178,118	365	1,616,619 7,795,020 9,411,640	1,739,300 8,848,458	10,587,757
271.365	680,133 1,086,698 1,776,831	271-365	368,281 2,677,878 3,066,159	1,068,414 3,774,576	4,842,990
181-270	638,834 2,296,409 2,835,243	181-270	503,360 3,702,760 4,206,119	1,142,193 1,068,414 5,999,169 3,774,578	7,141,382
151-180	414,473 1.108,612 1,521,084	151-180	188,165 1,842,282 2,028,447	600,638 2,948,684	3,548,532 7,141,362 4,842,990
121-150	533,239 1,522,494 2,055,734	121-150	117,380 1,845,037 1,862,417	650,619 3,367,532	4,018,151
81-120	742,586 2,741,346 3,483,834	91-120	238,316 2,070,224 2,308,540	980,903 4,811,570	5,792,474
61-90	977,697 4,546,394 5,524,080	61-90	399,533 3,405,144 3,804,677	1,377,229	9,328,767
31-60	1,249,153 8,129,045 8,378,199	31-60	673,342 4,678,426 5,352,769	1,922,496 12,808,472	14,730,968
0.30	2,897,033 11,423,220 14,320,253	05-30	1,281,115 5,534,492 6,815,607	4,178,148	21,135,860
FINAL	000	!			0
IH & ONFB (NET)	2,782,481 5,609,808 8,402,289			2,792,481 5,609,808	8,402,289
TOTAL	11,048,312 39,525,464 50,573,775	TOTAL	5,404,110 33,552,264 38,956,375	16,452,422 73,077,728	89,530,150
CLASS	INPATIENT TOTAL BLUE CROSS TOTAL HMO TOTAL INPATIENT	CLASS	OUTPATIENT TOTAL BLUE CROSS TOTAL HIMO TOTAL OUTPATIENT	TOTAL IIP & OIP BC TOTAL IIP & OIP HINO	TOTAL I/P & O/P BC & HM
	•				

= 67	NPATIENT	1/31/98
	Z	તે

IV. HOSPITALS, BUCKS COUNTY	CS COUNTY												
CLASS	TOTAL	IN & DNFB (NET)	ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+	
B BLUE CROSS	153,758	19,144		49,101	21,450	18,501	3,900	1,00	1,210	16,116	335	13,001	134,614
H HMO (USHC/KHPE	1,981,093	124,080		612,019	413,095	263,453	156,637	52,738	53,414	106,584	76,018	123,057	1,857,013
TOTAL	2,134,850	143,224		661,120	434,545	281,954	160,537	63,736	54,624	122,699	76,353	136,058	1,991,626
NIV. HOSPITALS, ELKINS PARK	INS PARK												

	275,972 2,764,280	3,040,252
365+	23,552 155,063	178,615
271-365	27,035	180,103
181-270	37,494 120,127	96,266 40,776 157,621
151-180	7,722	40,776
121-150	14,742 81,524	
	36,604 167,471	204,075
	20,546 340,600	361,146
31-60	11,846 519,733	531,579
0-30	96,430 1,193,641	0 1,290,071
FINAL ILLE		0
IH & DNFB (NET)	206,138 236,084	442,222 0
TOTAL	482,110 3,000,364	3,482,474
CLASS	B BLUE CROSS H HMO (USHC/KHPE	TOTAL

ALLEGHENY UNIVERSITY - HAHNE**MBEIG** FROM FINAL BILL DATE ACCOUNTS RECEIVABLE AGING - INPATIENT

		10,822,201	3,909,045	879,261	7,558,584	23,169,091
	365+	562,679	184,926	(7,073)	63,829	794,362
	271-365	489,398	321,815	49,930	137,325	998,468
	181-270	730,464	368,454	623	1,088,416	2,188,158
	151-180	376,470	78,689	5,110	(14,698)	445,571
	121-150	476,772	182,406	133,865	316,305	1,109,148
	91-120	565,313	155,101	218,826	762,383	1,701,423
	61-90	1,565,995	340,886	156,320	977,771	5,241,380 3,040,972
	31-60	2,353,063	733,205	177,417	1,977,695	5,241,380
	o:30	3,712,046	1,543,563	144,444	2,249,557	7,649,609
FINAL	ILLE					0
IH & DNFB	(NET)	1,662,192	1,671,488		857,223	4,190,903
	TOTAL	12,484,393	5,580,533	879,261	8,415,807	27,359,994
	CLASS	3 MISC HMO CONTR 12,484,393	A PHILA BLUE CROS	B BL CROSS- BANK	C HMO PANJ	TOTAL

ALLEGHENY UNIVERSITY - MCC & BÆBD FROM FINAL BILL DATE ACCOUNTS RECEIVABLE AGING - INPATIENT

	157,993 1,969,962 18,561 1,817,968 4,966,089
365+	(64,623) (77,924) 18,561 48,148 296,426
271-365	30,757 246,230 0 85,056 84,099
181-270	12,042 28,940 0 83,399 41,458
151-180	5,301 69,742 0 24,331 344,300
121-150	0 110,759 0 90,958 394,839
91-120	57,416 277,720 0 80,190 614,629
61-90	298,183 0 245,770 634,397
31-60	52,540 226,760 0 241,939 1,255,702
6.30	64,560 789,552 0 918,177 1,300,238
FINAL	İ
IH & DNFB (NET)	740,512 616,287 0 360,762 625,389
TOTAL	898,505 2,586,249 18,561 2,178,730 5,591,478
CLASS	6 OTHER HMO B&2 BLUE CROSS D HMO CAP E KEYSTONE H HMO REGULAR

CL 138580

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HOSPITAL RELE AGING - INPATIENT TOTAL RES 4,956,533 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,322,934 RE,3322,934 RE,322,934 RE,332,934 RE	AGED FROM FINAL BILL DATE 31-60 61-90 91-12 78,475 143,261 50,6 1,315,279 518,406 337,3 1,393,754 861,667 387,9	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	121-150 151 80,667 25; 109,361 28- 190,028 53	151-180 18 255,000 18 284,440 11	181-270 2 187.007 113,919 300,926	34,789 40,977 75,766	365+ (13,802) (139,704) (153,506)	1,086,977 3,952,867 5,039,944	
TOTAL (NET) !LLE D-30 1,366,401 279,424 4,956,533 1,003,566 1,372,982 6,322,934 1,282,990 0 1,646,926 7,146,926 1,772,932 1,282,990 0 1,646,926 1,146,016 1,646,926 1,002,269 504,706 0 419,475 1,5580,533 1,671,488 0 1,543,563 1,671,488 0 1,543,563 1,671,488 0 1,543,563 1,671,488 0 1,543,563 1,671,488 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	!!		1. 1		1 1		365+ (13,802) (139,704) (153,506)	1,086,977 3,952,967 5,039,944	
1,282,990 0 1,646,926 1,282,990 0 1,646,926 1,1282,990 0 1,646,926 1,1282,990 0 1,646,926 1,1282,990 0 1,543,563 1,671,488 0 1,543,563 1,671,488 0 1,543,563 1,671,488 0 0,0 0				ļ '	00,926	ļ. ļ	(13,802)	1,086,977 3,952,867 5,039,344	
1,282,990 0 1,646,926 1,4 & DNFB FINAL (NET) ILLE 0-30 504,706 0 419,475 1,671,488 0 1,543,563 616,287 0 933,996 0 0 0 0 2,792,481 0 2,897,033	1				00,926	1	(153,506)	5,039,944	
iH & DNFB FINAL (NET) ILLE 0-30 504,706 0 419,475 1,671,488 0 1,543,563 616,287 0 933,996 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			·						
504,708 0 419,475 1,671,488 0 1,543,563 616,287 0 933,996 0 0 0 2,792,481 0 2,897,033	31-80 61-90	91-120 12	121-150 151	151-180 18	181-270	271-365	365		+
616,287 0 933,996 0 0 0 0 0 0 2,792,481 0 2,897,033	111,771 182,308 733,205 340,886	91,141 10	106,409 26 182,406 7	260,932 2, 78,689 34	240,617 368,454	62,159 321,815	22,752 184,928	1,497,563	(504,706) 0
2,792,481 0 2,897,033	404,177 454,503 0 0 0	496,346 24 0		74,852		296,159 0 0	(84,997) 0 0	3,465,510 0 0	000
	1,249,153 977,697	742,588 53	533,239 41	414,473 6	638,834	680,133	122,681	11,048,312	0
10 898,505 740,512 0 64,56		57,416			12,042	30,757	(64,623)	898,505	0
E KEYSTONE 2.178.730 360.762 0 918.177	241.939 245.770	80 ts0 c	20828	24331	R3 389	85.056 0	18,561	18,561 0.57,873.0	00
LAR 5,591,478 625,389 0 1,					41,458	84,099	296,426	5,591,478	
857,223 2,249,557				_	1,088,416	137,325	63,829		0
12,484,393 1,662,192 3,712,046	2,353,063 1,565,995	565,313 47	443,621 37 476,772 37	376,470 7.	730,464	2/U,U62 489,398	138,416 552,679	12,484,393	0
39,525,464 5,609,808 0 11,423,220	1	1	-	7	1	1,096,698	,053,437	39,525,464	0
TOTAL I/P 50,573,775 8,402,289 0 14,320,253 check 0 0 0 0	9,378,199 5,524,090 0 0	3,483,934 2,05 0	2,055,734 1,52 0	1,521,084 2,9: 0	2,935,243 1, 0	1,776,831 1	1,176,118	50,573,775 0	00

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OUTPATIEN	3/31/98

ALLEGHENY UNIV. HOSPITALS, BUCKS COUNTY

	149,357	2,988,787	2,556	779,131	3,919,831
365+	23,783	400,197	2,556		709,716
271-365	4,117	234,570	0	36,296	274,983
181-270	3,045	264,971	0	49,309	317,325
151-180	5,072	126,552	0	34,628	166,252
	2,976			39,604	210,109
91-120	7,847	185,699	٥	47,927	241,474
61.90	8,835				355,434
31-60	21,186	426,469	0	93,179	540,834
0:30	72,494	202,244	0	148,966	1,103,703
TOTAL	149,357	79,999,7	2,556	779,131	3,919,831
CLASS	B BLUE CROSS	OWI I	H30 - BC	H39,42 - KHP	TOTAL

ALLEGHENY UNIV. HOSPITALS, ELKINS PARK

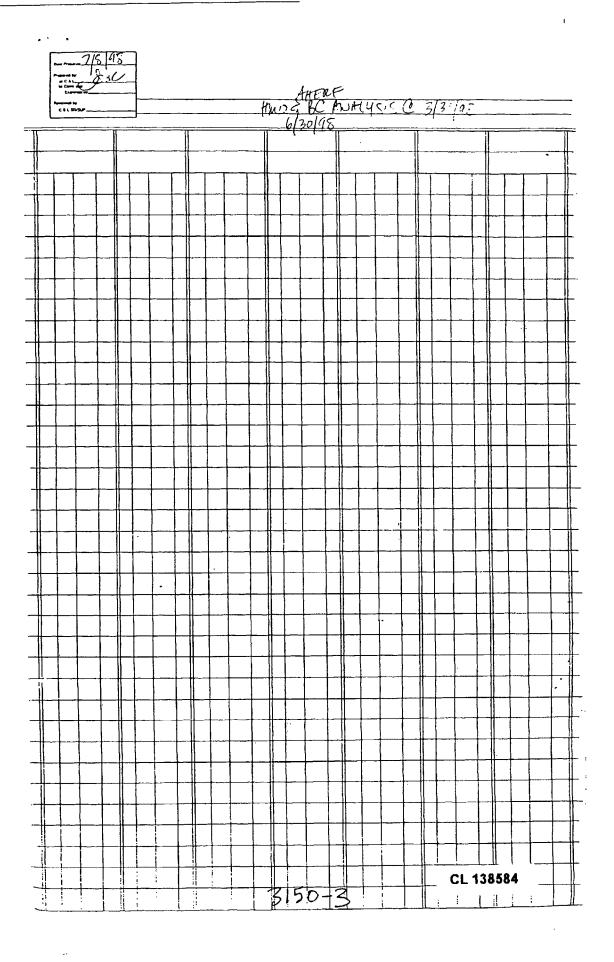
		3	}					2	3	ş	
BLUE CROSS	217,869	100,198	41,776	21,251	6,869	1,389	6,877	6,119	998	32,534	217,
H30 - BC H39,42 - KHP	12,702	2,970	1,488	238	, o o	2.449	3.4	231	1.514	148	3,912,0
TOTAL	4,143,712	1,326,965	732,603	319,739	261,633	135,755	130,220	212,804	220,588	803,406	0 4,143,712 0
KLEGHENY UNIVERSITY - HAHNEMANI	ITY - HAHNEA	MANN	· *								

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365	
3 MISC HMO A PHIL BC B BC- BANK & FED C HMO PA/NJ	13,133,674 2,552,296 424,740 5,922,719	1,284,042 509,800 56,584 605,310	1,680,609 244,113 88,563 437,400	1,256,683 204,913 44,469 668,647	752,783 80,395 23,355 257,733	951,239 56,2 9,510 172,000	1,025,686 73,639 23,672 220,986	1,822,092 325,671 85,378 784,402	1,172,352 169,489 36,790 537,568	3,108,187 887,889 56,419 2,228,673	13,133,674 2,552,286 424,740 5,922,719
TOTAL	22,033,429	2,435,736	2,450,684	2,174,713	1,114,266	1,188,949	1,344,182	3,127,543	1,916,17		22,033,429

ALLEGHENY UNIVERSITY - MCC

	993 52,626 1,505,409
365+	671 17.872 476,604
271-365	79 15,230 147,101
181-270	0 1.730 38,167
151-180	(55) 1,221 49,073
121-150	0 847 34,119
91-120	105 1,103 82,680
61-90	193 2,114 64,035
31-60	0 6,541 212,390
0-30	0 5,967 401,240
TOTAL	993 52,626 1,505,409
CLASS	2 BC. OUT OF STAT 8 OTHER HMO B BLUE CROSS **

0 0 0 00 196,824 1,615,968	173 691,972 3,174,896	65 365+	767 138,719 553,346 898 524,154 3,126,108 367 720 16,522 906 261,774 1,988,433	938 925,367 5,884,407	65 365+	161,942 671,640 2,426,081 0 169,469 867,689 2,552,296 0 36,790 56,419 424,740 0 79 671 993 0 388,281 1,616,619 5,404,110 0	187,563 3,128,069 13,186,299 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
0 0 62,462 235,082	102,359 387,473	181-270 271-385	44.881 28,767 246,064 128,898 834 367 154,210 87,906	446,089 256,938 bubbass reserved	181-270 271-365	92,311 181,942 325,671 169,469 85,378 36,790 0 78 0 0 0 503,360 388,281	1,823,822 1,187,583 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
0 89,761	140,000	151-180	27,687 79,942 254 139,810	247.793	151-180	88,710 73,839 23,672 (55) 0 186,165	1,026,907 1 0 89,761 329,782 268 174,568 220,986 1,842,282 3
0 113,760	148,726	121-150	13,177 128,416 686 136,598	278,879 mnrawan	121-150	51,661 56,209 9,510 0 0 0 117,380	952,077 0 113,760 427,847 702 178,651 172,000 1,845,037
0 184,840	268,729	91-120	37,084 220,383 576 184,415	422.436 ennersenn	91-120	134,460 80,395 23,355 105 0 238,316	753,866 0 164,840 660,846 212,342 257,733 2,070,224
0 205,528	271,870	61:90	55,837 407,290 2,077 217,718	662.921	61-90	149,958 204,913 44,469 193 0 399,533	1,258,797 0 205,528 1,006,095 2,077 263,999 668,647 3,405,144
230,470	449.401	31-60	65,315 693,400 2,159 418,372	1,179,246	31-60	340,667 244,113 88,563 0 673,342	1,687,150 230,470 1,809,189 2,159 513,049 437,400
297,260	704,466	85	140,799 697,558 6,847 397,530	1,244,735	6-30	714,732 509,800 56,584 0 0 1,281,115	1,270,009 297,260 2,803,599 8,847 549,466 605,310 5,534,492
0 1,615,968	3,174,996	HOSPITAL TOTAL	553,346 3,126,106 16,522 1,988,433	5,684,407	TOTAL	2,426,081 2,552,296 424,740 3 893 5,404,110	13,186,299 0 1,615,888 10,027,526 19,486 2,780,266 5,922,719 33,552,284
D HMO CAP E KEYSTONE **	TOTAL	ST CHRISTOPHERS HOSPITAL CLASS TOTA	B BLUE CROSS H HMO H30 (BC) K39,K42 (KHPE)	101AL	CLASS	B BLUE CROSS A PHIL BC B BC- BANK & FED OTHER BLUE CROSS NJ BLUE CROSS TOTAL BLUE CROSS	6 OTHER HMO D HMO CAP E KEYSTONE "H H HMO H30 - BC H39,42 - KHP C HMO PANJ



01-Jul-98 12:37 PM

BECINNING BECOVERIES (b) CPROV) BEN ADJUST ANR COTHER BALANCE	•												
(\$15,033,013) 195,095 (133) (\$4654,432) (\$70,199) (\$715,692,693) \$32,607,575 (15,692,693) \$42,915,257 (15,692,693) \$42,915,257 (15,692,693) \$42,915,257 (15,692,693) \$42,915,257 (15,692,693) \$42,915,257 (15,692,692) (15,592,693	HIM	BEGINNING	WRITE-OFFS	RECOVERIES (b)	BAD DEBT (PROV) BEN	SMS-GAL ACJUST	REACTIVATED AR	OTHER	٠.		RESERVE	RESERVE A/R	VARIANCE (OVERNINDER
(\$15,033(13) 193,093 (133) (\$654,432) (\$70,199) (\$70,199) (\$15,592,083) \$32,915,257 (15,681,282)	MPARATIVE DATA /E 4/30/97 BAL:	22						!	(\$15,053,013fY	\$32,607,575	46.2%	(15,053,013)	6
(16,562,863) (16,562,863) (16,562,863) (16,561,722) (16,5	,	(10.12.011)	Ī	(133)	(\$654.432)		(\$70,199)		(\$15,562,663)	\$32,915,257	47.3%	(15,587,410)	121,4
(16,661,222) 25,968 (200) (193,503) (32,827) (16,661,704) 33,229,379 (16,661,222) 21,579 (16,661,704) 23,229,379 (16,661,704) 23,229,379 (16,681,704) 23,229,379 (16,681,704) 23,229,379 (16,681,704) 23,229,379 (16,681,704) 24,229,379 (16,881,704) (18,802,482) (18,802,482) (18,802,482) (18,802,482) (18,802,482) (19,802,482) (19,802,482) (19,802,482) (19,802,482) (19,802,482) (19,802,482) (10,80	Suct	(15,582,683)	•	(218)	(1.043,253)		(35,077)		(16,061,232)	33,481,282	48.8%	(16,667,952)	6,720
(16,881,784) 152,127 (78) (1,800,209) (14,887) (16,854) 35,309.897 (16,854) 152,127 (78) (18,004,422) 35,309.897 (16,554) 21,520,432) (16,554) 21,520,432 (16,554) (1	TEMBER	(18 661 232)		(200)	(193,503)		(32.827)		(16,061,794)	33,220,378	₹209	(18,040,178)	87,382
(18,524,942) 19,281 (230) (1,820,452) 0 (20,329,333) 37,582,515 (20,329,333) (20,329,333) 37,582,515 (20,329,333) (20,329,333) 37,582,515 (20,329,333) (20,425,602) (20,425,602) 27,665 (369) 217,110 (16,473) (16,473) (20,187,665) 37,697,881	ORFR	(18.881.794)	•	60	(1,800,209)		(14,987)		(18,524,942)	35,399,897	52.3%	(18,524,943)	-
(10,329,333) 681,000 (71) (180,758) (16,568) (16,584) (18,582 (10,839,748) 0 (17) (727,644) (13,751) (176,654) 35,923,536 (20,425,602) 27,683 (17,710 (17,714) (17,714) (17,714) (17,714) (17,714) (17,714) (17,714) (17,714) (17,714) (17,714) (17,714) (17,714) (17,714) (17,714)	FERRE	(18.524.942)		(239)	(1.620,452)		•		(20,329,333)	37,592,515	* 3	(20,329,334)	-
(19.359,748) 0 (17) (727,874) (13,751) 176,536 (a) (20,406,554) 35,922,536 (b) (20,405,541) 47,743 (56) (47,835) (20,409) (20,409) (20,425,602) 37,657,881 (20,425,602) 27,665 (20,487,665) (20,487,665) (20,487,665) (20,487,665) (20,487,665) (20,487,665) (20,487,665) (20,487,665) (20,487,665) (20,487,665) (20,487,665)	FMBFR	(20, 329, 333)	_	E	(180,758)	•	(16,588)		(18,639,748)	36,402,822	\$5.25 \$0.25	(19,839,748)	-
(20,405,554) 41,743 (56) (47,835) (20,099) (20,425,602) 37,857,881 (20,425,602) 27,865 (20,187,665) (20,187,6	MARY	(19.839,748)		(£)	(727,674)		(13,761)	(176,836 (e)	(20,406,554)	35,923,536	26.8%	(20,405,555)	_
(20,425,002) 27,865 (365) 217,110 (16,473)	RUARY	(20,405,554)		9	(47,835)		(20,099)		(20,425,602)	37,657,881	54.2%	(20,425,603)	-
SALC.	Č	(20,425,802)		(36)	217,110		(16,473)		(20,187,665)			(20,197,688)	-
SALC.	Ħ												
SALC.													
, ZALC.	<u>₩</u>										-		
•	ADJ TO CALC.												

NOTES: (a) Result of adjustments to OP reimbursement rates for several payors, which directly impacts required bad debt reserve derived from ATB. (b) Recoveries are associated with MAP revenue. All other patient bad debt recovaries are recorded directly to income statement ald 6412000.

(\$15,053,013) \$1,151,688

A:WUHSUMBD:WK4

COMPARTY BALLANCE WRITE-OFFS RECOVERIES (c) [PROV) BEN ADJUST AR COTHER BALLANCE SALANCE SAL			98/15/5										
##: (\$14,243,580) \$1,402,441 \$109,018 (\$1,487,447) (\$253,887) (\$14,643,289) \$41,485,289) \$41,445,243,580) \$41,402,441 \$109,018 (\$1,487,447) (\$253,887) (\$1,485,289) \$42,106,122 \$77.7% (\$1,445,289) \$1,402,441 \$109,018 (\$1,109,018) (\$1,706,024) (\$1,006,024) (\$1,006,024) (\$1,006,024) (\$1,006,024) (\$1,006,024) (\$1,006,024) (\$1,281,982) (\$1,170,402 \$0 (\$1,281,982) (\$1,170,402 \$0 (\$1,281,982) (\$1,170,402 \$0 (\$1,281,982) (\$1,281,020) (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,170,402 \$0 (\$1,281,020) (\$1,2	MONTH	BEGINNING	WRITE-OFFS		BAD DEBT (PROV) BEN	SMS-G/L ADJUST	REACTIVATED	ОТНЕЯ	ENDING	AAR	RESERVE *	REBERVE A/R	VARIANCE (OVERIVANDER
(44.523.58) \$1.402.441 \$109.018 (\$1.467.447) (\$253.587) (\$14.452.289) \$42.106.122 \$77.7% (\$1.462.289) \$1.552.106.122 \$77.7% (\$1.462.289) \$1.552.106.122 \$77.7% (\$1.462.289) \$1.552.106.122 \$77.7% (\$1.462.289) \$1.552.106.122 \$77.7% (\$1.462.289) \$1.552.106.122 \$77.7% (\$1.462.289) \$1.502.289 (\$1.203.282) \$1.502.289 (\$1.203.282) \$1.752.892 \$1.203.992 \$1.20	COMPARATIVE DA FYE ØJO/97 BAL:	TA:							(\$14,243,590) PY	\$51,333,823	27.7%	(14,243,590)	۰
(14.453.266) 1.683.844 (109.018) (17.054) (17.05	JULY	(\$14,243,590)	•	\$108,018	(\$1,467,447)		(\$253,687)		(\$14,453,288)	\$52.106.122	27.7%	(14,453,286)	c
(13.086.127) 3.230,917 0 (10.96.995) 43,548 (a) (10.978.939) 44.252,358 22.3% (10.978.939) 1.450,144 0 (1.391.242) 43,545 22.3% (1.351.962) 1.450,144 0 (1.351.962) 43,545 (1.351.962) 43,545,150 (1.351.962) 43,545,150 (1.351.962) 1.130,162 0 (1.978.268) (1.3762.268) (1.3762.268) (1.3762.268) (1.3762.268) (1.3762.268) (1.3762.269)	AUGUST	(14,453,266)		(109.018)	(170,834)		(57,054)		(13,096,127)	31,555,716	25.4%	(13,096,127)	
(10.876.833) 1.450,144 0 (1.391.242) (343,925) (11.251.962) 49.751.969 22.6% (11.251.962) 1.793.820 0 (4.373.339) 0 (10.00.038) (172,039) (1.2,441.290) 41.30.275 27.5% (12.441.290) 1.170,402 0 (1.674.037) (1.60.289) (1.2,441.290) (1.3,190.275 0 (1.674.037) (1.3,190.275 0 (1.674.037) (1.3,190.275 0 (1.674.037) (1.3,190.280)	SEPTEMBER	(13,096,127)		•	(1,056,340)		(98,885)	43.548 (9)	(10.978.939)	48 252 359	22.3%	(10.979.671)	27.7.6
(11,251,962) 1,763,820 0 (4,287,339) 0 (100,08) (13,762,266) 44,427,764 284% 28,4% (13,7642,226) 1,13,62,226) 1,13,62,226 0 (100,08) (172,03) (1,76,02) (1,76,02) 0 (1,874,09) (1,874,09) (1,874,09) (1,874,09) (1,874,09) (1,874,09) (1,874,09) (1,874,09) (1,976,09) (1,976,09) (1,976,09) (1,976,09) (1,976,09) (1,976,09) (1,976,09) (1,976,09) (1,976,09) (1,976,09) (1,976,09)	OCTOBER	(10.976,939)		0	(1,391,242)		(343,925)		(11.251.982)	49.751.809	22.8%	(11 251 962)	;
(13.782.286) 1,38623 0 456,440 (100,089) (172,039) (0) (12,441.280) 45,195,775 27,5% (172,039) (0) (172,039) (0) 1,170,402 0 (1874,087) (1874,087) (18,415) (13,017,185) 44,301,425 28,4% (13,017,185) (13,017,185) 44,301,426 28,4% (13,017,185) (13,017,185) 44,301,426 28,4% (13,017,185) (13,01	NOVEMBER	(11,251,962)		•	(4,287,338)			(16.885) (1)	(13.762.286)	48.427.764	28.4%	(13.782.288)	• •
(12.41.290) 1,170,402 0 (1674,037) (99,415) (2,775)(9) (13,017,195) 44,301,428 28,4% (13,180,280) 706,319 0 (1991,908) (149,990) (149,990) (13,180,280) 43,912,179 30,2% (13,180,280) (13,180,280) (13,180,280) (13,180,280) (13,180,280) (13,180,280) (13,180,280) (13,180,280) (13,180,280)	DECEMBER	(13,782,286)		•	456,480		(100,089)	(172,039) (6)	(12.441.290)	45 195 275	27.5%	(12.285.978)	(215 241)
(13.19.280) 685.484 0 (821.978) (88.531) (13.180.280) 44,812,779 30.2% (13.180.280) 708,316 0 (891.908) (149.990) (13.615,862) 43,812,779 30.2% (149.990)	JANUARY	(12,441,290)		•	(1.674.087)		(69.415)	(2.775) (8)	(13017 185)	44 301 428	70.5	(12 841 843)	(476.942)
(13.180.280) 706.316 0 (891.908) (149.990) (13.615.862)	FEBRUARY	(13,017,165)		•	(821,978)		(26.631)		(13 180 280)	41 612 170	30.55	(44,004,000)	(474 442)
AlG.	MARCH	(13,180,280)		0	(891,908)		(149.990)		(13,615,882)			(13.440.560)	(476.942)
MAY JUNE YTD ADJ TO CALC.	APRIL			•								(200101-101)	(316,011)
JUNE YTD ADJ TO CALC.	MAY								•				
YTD ADJ TO CAIC.	JUNE												
**************************************	YTO ADJ TO CALC.												
											•		

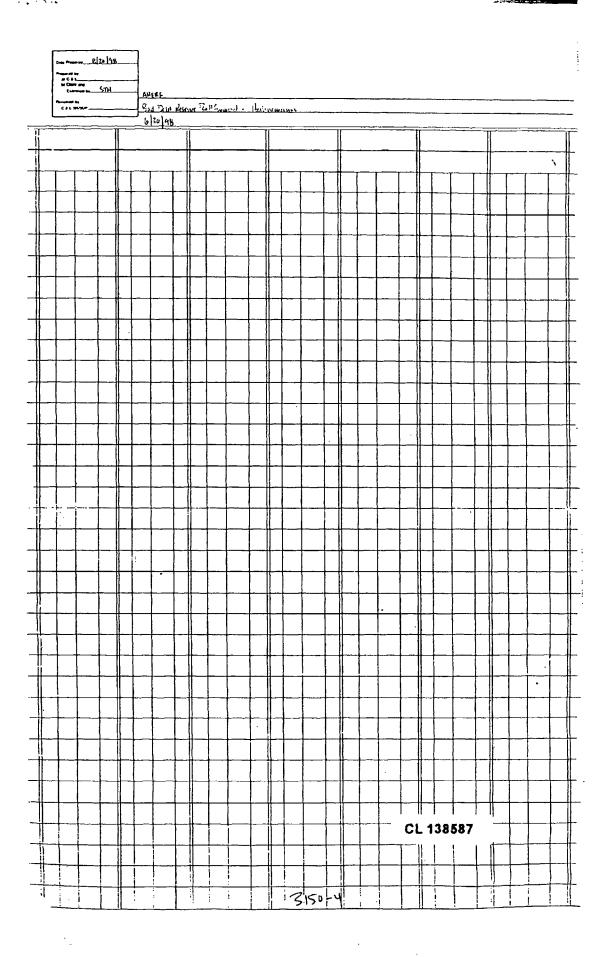
(\$14,243,590) \$13,280,101

(\$13,015,862) TB

(\$146,153)

A:WUHSUMBD.WK4

CL 138586



· · · · · · · · · · · · · · · · · · ·	# # 1	ALLEGHENY UNIVERSITY P MCP. INPATIENT (Incl EPP!) SUMMARY OF RESERVES F #1204100-95000210	ALLEGHENY UNIVERSITY MOSPITALS MCP. INPATIENT (Incl EPP!) SUMMARY OF RESERVES FOR BAD DEBTS 81204100-95000210	.s DEBTS							01-Jul-98 12:37 PM
MONTH	BALANCE	WRITE-OFFS	RECOVERIES	BAD DEBT PROVISIONS	REACTIVATED A/R	OTHER:	ENDING BALANCE B	BALANCE	REBERVE %	AESERVE A/R	OVERJUNDER
COMPARATIVE DATA: FYE 6/30/NG BAL: FYE 6/30/NG BAL: FYE 6/30/NG BAL:							(3,119,384) (5,788,115) (9) (553,384)	30,188,807	-31,65%	(9,553,354)	•
> 11	(\$9.553,364)	\$956,162		(\$2,016,902)	_		(\$10,657,724)			(\$10,683,380)	\$25,656
AUGUST	(10,657,724)	· -	(74.786)	(837,416)	(14,161)		(10,331,284)			(10,331,284)	•
SEPTEMBER	(10,331,284)	_	(\$0,499)	(908,785)	_	(4,135)	(9,862,981)			(9,862,981)	
OCTOBER	(9.862,981)	=.	(73,308)	(1,125,983)	(8'668)		(10.087,442)			(10,087,442)	e
NOVEMBER	(10,087,442)	<u>-</u>	(13,864)	(4,010,773)		(5,180)	(12,977,187)			(12,977,187)	_
DECEMBER	(12.977.187)	_	(25,968)	(1,423,474)	(149,469)	(174,476)	(13,678,130)			(13,503,130)	
JANUARY	(13,678,130)	•	(152,877)	(1,872,288)		809	(13,666,165)			(13,491,165)	
FERUARY	(13,668,165)		(19,901)	(824,678)			(13,820,952)			(13,445,052)	(175,000)
MARCH	(13,620,952)		(49,328)	(184,504)	(21,344)		(13,103,589)			(12,928,589)	
APRIL	(13, 103, 589)									٠.	•
MAY											o (
JUNE	٥										0
TOTAL	(\$9,553,364)		(\$460,530)	(\$13,207,803)	(\$513,324)	(\$183,191)	(\$13,103,589) 713	80		(\$12,828,589)	(\$175,000)
	(sec. ec. ec.	670,910,014		C00, 102,C16)		(6100,101)	411 /000 000 TIM			11	

Difference is the result of the inventory reserve adjustment

A:\HUHSUMBD.WK4

(6,382,547)

-32.80%

(30,997)

(\$6.627,189) (6.896,356) (7.187,430) (7.757,524) (9.251,249) (9.773,751) (10,287,943) (11,234,782)

01-Jul-98 12:37 PM

VARIANCE (OVER)/UNDER

. RESERVE A'R

REBERVE %

(\$11,234,782)

		ALLEGHENY UNIVE MCP- OUTPATIENT SUMMARY OF RESE #1204200-86000210 3/31/88	ALLEGHENY UNIVERSITY MOSPITALS MCP. OUTPATIENT SUMMARY OF RESERVES FOR BAD DEBTS M104200-85000210 313188	FT8				•
MONTH	BEGINNING	WRUTE-OFFS	RECOVERIES	BAD DEBT	REACTIVATED :	OTHER	ENDING BALANCE B	AAR
COMPARATIVE DATA: FYE 8/30/96 BAL; FYE 8/30/96 BAL; FYE 8/30/97 BAL;							(2,182,780) (4,166,731) (5,382,547) PY	16,410,386
JULY	(\$5,382,547)	\$307.244	(\$3.287)	(\$1 496 640)	(44.058)		(46 414 697)	
AUGUST .	(6,627,189)			(308,080)	(23.075)		(46,047,103)	
SEPTEMBER	(6,898,358)			(358,242)	(15.004)	32 809 (a)	7 228 427)	
OCTOBER	(7,228,427)			(515,480)	(7.263)	8.57B (b)	(7.757.524)	
MOVEMBER	(7,757,524)			(1,518,737)	0	19.931 (c)	(9.251.249)	
DECEMBER	(8.251,249)	74,035	(20,886)	(18,236)	(45,709)	2,886 (d)	(9.229.159)	
JANUARY	(9.228,159)	•	(1,199)	(627,212)	(1.806)	(14,376)(8)	(9.773.751)	
FEBRUARY	(8.773,751)	17,764	(6,431)	(506,270)	(20,255)		(10,287,943)	
MARCH	(10,287,943)	66,984	(7,758)	(1,002,120)	(3,945)		(11,234,782)	
APRIL	(11.234,782)	_			•			
MAY	•							
JUNE	0							
TOTAL	(\$5,382,547)	\$717,947	(\$219,775)	(\$6,281,017)	(\$139,016)	\$49,627	£7/234,782/1.8)	\$

(s) Unreconciled August A/R.

(b) Unreconciled September A

(a) Unreconciled October A/R.

(s) Unreconciled December A/R \$53; Adjust Bad Debt for new OP Rates (\$14,428)

A:WUHSUMBD:WX4

2/20/14 Cranes on Cliff Isa Dir Grown Billmond - MCP CL 138590 3150-5